

UNITED STATES TAX COURT

WASHINGTON, DC 20217

December 23, 2013

NOTICE

The United States Tax Court will be closed on Tuesday, December 24, 2013, and will close for regular business at noon on Tuesday, December 31, 2013.

For purposes of computation of time under Rule 25, Tax Court Rules of Practice and Procedure, December 24, 2013, and December 31, 2013, shall each be treated in the same manner as a legal holiday. See Rule 25(a)(2) and (b), Tax Court Rules of Practice and Procedure.